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ATTORNEY DOCKET NO.

10/50033-0999PUS1

PLEASE NOTE:
YOU MUST
COMPLETE THE
FOLLOWING:

COMBINED DECLARATION AND POWER OF ATTORNEY FOR PATENT AND DESIGN APPLICATIONS

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated next to my name; that I verily believe that I am the original, first and sole inventor (if only one inventor is named below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Insert Title: Regenerator, Method and Apparatus for Manufacturing Regenerator,
and Stirling Refrigerator

the specification of which is attached hereto. If not attached hereto,

Fill in Appropriate
Information -
For Use
Without
Specification
Attached:

the specification was filed on _____ as
United States Application Number _____;
and amended on _____ (if applicable); and/or
the specification was filed on March 24, 2003 as PCT
International Application Number PCT/JP03/03548; and was
amended on October 22, 2003 and April 28, 2004 (if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I do not know and do not believe the same was ever known or used in the United States of America before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to this application, that the same was not in public use or on sale in the United States of America more than one year prior to this application, that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months (six months for designs) prior to this application, and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by me or my legal representatives or assigns, except as follows.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 (a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

| Insert Priority Information: (if appropriate) | Prior Foreign Application(s) | Priority Claimed |
|---|------------------------------|---|
| 2001-337911(P) | Japan | November 2, 2001 |
| (Number) | (Country) | (Month / Day / Year Filed) |
| 2002-318232(P) | Japan | October 31, 2002 |
| (Number) | (Country) | (Month / Day / Year Filed) |
| | | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| | | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below:

| | | |
|---|----------------------|---------------|
| Insert Provisional Application(s): (if any) | (Application Number) | (Filing Date) |
| | (Application Number) | (Filing Date) |

All Foreign Applications, if any, for any Patent or Inventor's Certificate Filed more than 12 months (6 months for designs) Prior to the Filing Date of this Application:

| Insert Requested Information: (if appropriate) | Country | Application Number | Date of Filing (Month / Day / Year) |
|--|---------|--------------------|-------------------------------------|
| | _____ | _____ | _____ |

I hereby claim the benefit under Title 35, United States Code, §120 of any United States and/or PCT application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States and/or PCT application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

| Insert Prior U.S. Application(s): (if any) | (Application Number) | (Filing Date) | (Status - patented, pending, abandoned) |
|--|----------------------|---------------|---|
| | _____ | _____ | _____ |
| | (Application Number) | (Filing Date) | (Status - patented, pending, abandoned) |

Rec'd PET/PTO

26 APR 2005

10/532826

I hereby appoint the practitioners at **CUSTOMER NO. 02292** as my attorneys or agents to prosecute this application and/or an international application based on this application and to transact all business in the Patent and Trademark Office connected therewith and in connection with the resulting patent based on instructions received from the entity who first sent the application papers to the practitioners, unless the inventor(s) or assignee provides said practitioners with a written notice to the contrary:

Send Correspondence to:

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or **CUSTOMER NO. 02292**

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

PLEASE NOTE:
YOU MUST
COMPLETE THE
FOLLOWING:

Full Name of First or
Sole Inventor:
Insert Name of Inventor
Insert Date This
Document is Signed

Insert Residence
Insert Citizenship

Insert Mailing
Address

Full Name of Second
Inventor, if any:

Full Name of Third
Inventor, if any

see above

Full Name of Fourth
Inventor, if any

see above

Full Name of Fifth
Inventor, if any

see above

| | | | |
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| GIVEN NAME | FAMILY NAME | INVENTOR'S SIGNATURE | DATE* |
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* DATE OF SIGNATURE